

Exhibit 22

PLAINTIFF HARFORD COUNTY BOARD OF EDUCATION OPPOSITION TO DEFENDANTS' MOTION FOR SUMMARY JUDGMENT (HARFORD) (SD MSJ NO. 6)

Case No.: 4:22-md-03047-YGR
MDL No. 3047

Member Case No.: 4:23-cv-03065-YGR

In Re: Social Media Adolescent Addiction/Personal Injury Products Liability Litigation



Exhibit
Jack Smith
9/12/25

Smith 16

Selected Financial Data Maryland Public Schools 2020 - 2021

Part 3 – Analysis of Costs

Maryland State Department of Education
Local Accountability Branch
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MSDE-LAB 6/2022

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**Selected Financial Data
Maryland Public Schools
2020-2021**

Part 3 - Analysis of Costs

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**Selected Financial Data
Maryland Public Schools
2020-2021
Part 3 - Analysis of Costs**

INTRODUCTION

Selected Financial Data is published annually in four parts by the Maryland State Department of Education. Part 1 provides information about resources, Part 2 provides expenditure information, Part 3 describes the expenditures in terms of an average cost per pupil, and Part 4 is a time series of selected facts from Parts 1-3. Information for these reports is derived from the Annual Financial Reports submitted by the 24 local education agencies (LEAs).

Equating expenditures to a per pupil basis provides a useful starting point for examining the relative cost of providing education services across districts. However, districts are not equal in size or population mix, and this measure alone cannot be used to draw conclusions about the local effort and support for education or operating efficiencies and deficiencies. Additionally, costs of goods and services vary throughout the state, and some LEAs receive the benefit of services paid for by other county agencies.

In computing per pupil costs, it is necessary to determine which costs will be included in the calculation and which student measure will be used. Since there are many variations of includable costs and pupil measures, figures published in this report may differ from those published by another state, the federal government, or even the local education agencies in Maryland. It has been the practice of this Department to include all operating expenditures except food services, community services, adult education, equipment and current capital outlay, and payments to other public-school districts and nonpublic schools.

The student measure has been the equated average daily membership (ADM), also called the average number belonging (ANB). This figure represents the average number of students enrolled in the district over the school year. This report also includes a table showing the per pupil costs expressed in terms of the average daily attendance (ADA), or the average number of students who are in attendance each day, as this measure is most frequently used by the federal government in comparing costs between districts.

Highlights

- The Current Expense Fund expenditures per pupil belonging at the state level increased 7.28% from \$15,226 in 2019-2020 to \$16,334 in 2020-2021. The Average Daily Membership (ADM) at the state level decreased by 3.20% from 900,884 to 872,094.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$20,322.09 in Somerset County to a low of \$14,399.13 in Queen Anne's County.

Beginning in FY 1998, Maryland public schools were required to budget and report expenditures differently than in the past. Administration was redefined to exclude expenditures for Instructional Supervision, Facilities Acquisition, and Construction. Instruction expanded to three categories, one for Instructional Salaries and Wages, one for Textbooks and Instructional Supplies, and one for Other Instructional Costs. In addition, the three instructional categories were modified to exclude expenditures for School Administration and to include

expenditures for Staff/Curriculum Development. Mid-Level Administration, a new expenditure category, was added to report the expenditures for Instructional Supervision and School Administration. The Capital Outlay category was modified to include the costs of Facilities Acquisition and Construction. Because of these changes, longitudinal comparisons of expenditures in these expenditure categories are not available.

DEFINITIONS

Administration - expenditures for the general regulation, direction, and control of the LEA and the LEA instructional programs. Activities in this category generally involve the formulation and execution of educational or financial policy for the LEA as a whole, rather than the administration of a single building or narrow phase of school activity. The Administration category includes board of education services, office of the superintendent, community relations, business services, human resources, data processing, printing and duplicating, purchasing, legal services, planning, research and evaluation services, centralized support services, and general support services.

Average Number Belonging - the aggregate number of student days in membership divided by the number of days schools were open, adjusted for half-day prekindergarten and kindergarten programs.

Average Daily Attendance - the aggregate number of student days attended divided by the number of days schools were open, adjusted for half-day prekindergarten and prekindergarten programs.

Capital Outlay - expenditures of current funds for directing and managing the acquisition of, or addition to, fixed assets, including money spent for land or existing buildings, improvements to grounds, construction, remodeling, or renovations.

Community Services - expenditures for activities that are provided by the LEA for the community or some segment of the community other than for public school activities and adult education. Included in this category are expenditures for community recreation programs, before and after school programs, and community transportation programs.

Current Expense Fund - the fund used to account for the basic operations of the LEA, comprised of the general fund and those special revenue funds available for general fund purposes. Expenditures in this fund are reported by expenditure category and object.

Debt Service Fund - the fund used to account for the payments of interest and principal on long-term general obligation debt and state loans, excluding obligations incurred by the State of Maryland for construction of public school facilities. The issuance and repayment of debt is the responsibility of the parent government, except Baltimore City. Baltimore City Public Schools had been authorized to issue bonds for cost of projects under the section 4-306.2 of the Education Article of the Annotated Code of Maryland. All Maryland LEAs are required to annually report their portion of long-term debt issued for local education purposes.

Fixed Charges - expenditures of a generally recurrent nature are not readily chargeable to other expenditure categories, such as employee benefits, rent, insurance, judgments, and other items similar in nature to this grouping.

Food Service Fund - expenditures for activities involving the preparation and serving of meals to students and adults.

Health Services - expenditures for physical and mental health activities, which provide students with appropriate medical, dental, and nurse services.

Instructional Expenditure Categories - expenditures for activities that deal with teaching regular students and/or

enhancing the educational experience for students. Instructional expenditures occur at the school level for classroom instruction, media services, guidance services, psychological services, co-curricular activities. Also included are expenditures for instructional staff development and curriculum development provided by instructional staff.

Local Education Agency (LEA) - the entity created to provide educational services for constituents.

Maintenance of Plant - expenditures incurred to keep the grounds, buildings, and equipment in their original condition of efficiency or completeness.

Mid-Level Administration - expenditures for district-wide administration and supervision of instructional programs and for school administration.

Operation of Plant - expenditures for keeping the physical plant open and ready for use. They include cleaning services, utilities, rental of facilities, grounds maintenance, warehousing and storing services, security services, and other routine activities.

Special Education - expenditures for students who, through appropriate assessment, have been determined to have temporary or long-term special education needs arising from cognitive, emotional, and/or physical factors.

Student Activities Fund - a fund used to account for the operations of student activities that are owned, operated, and managed by the student body under the guidance and/or direction of staff members or other adults.

Student Personnel Services - expenditures for attendance services, social work services, student accounting services, etc.

Transfers - payments by one agency to another for services rendered. Transfers are differentiated from contracted services

to prevent double accounting of expenditures between education service providers.

Teachers' Retirement - the annual contribution to the teachers' retirement system to support benefits of future retirees.

Table 1

Cost per Public Elementary and Secondary Pupil Belonging* for Current Expenses, Capital Outlay, and Debt Service
Maryland Public Schools: 2020-2021

Local Education Agency	Current Expense Fund				State Share of Teachers' Retirement	Capital Outlay and Debt Service**
	Grand Total	Total	Regular Programs	Transportation		
Total State	\$17,451.11	\$16,334.83	\$14,875.63	\$598.87	\$ 860.33	\$1,116.28
Allegany	16,105.77	15,917.30	14,409.10	684.40	823.79	188.47
Anne Arundel	16,357.14	15,280.76	13,952.41	560.61	767.74	1,076.38
Baltimore City	18,344.32	17,689.38	16,495.90	387.23	806.25	654.94
Baltimore	15,910.80	15,262.71	13,891.75	542.29	828.66	648.10
Calvert	16,119.52	15,716.28	13,925.16	904.99	886.13	403.24
Caroline	15,984.58	15,931.79	14,336.42	764.15	831.22	52.80
Carroll	15,918.55	15,481.49	13,792.23	886.57	802.70	437.06
Cecil	16,073.52	15,420.46	13,828.54	682.55	909.38	653.06
Charles	16,995.68	15,999.40	14,277.24	916.10	806.05	996.28
Dorchester	17,838.04	17,825.85	16,248.05	756.99	820.82	12.18
Frederick	15,132.81	14,402.82	13,292.15	345.58	765.09	729.99
Garrett	16,706.62	16,632.58	14,732.35	1,107.86	792.37	74.04
Harford	15,373.05	14,463.09	12,992.28	725.49	745.32	909.96
Howard	17,557.99	16,764.42	15,221.16	545.11	998.15	793.57
Kent	17,817.15	17,787.16	15,983.01	860.80	943.35	29.99
Montgomery	20,678.47	17,638.30	16,096.66	543.17	998.46	3,040.17
Prince George's	17,607.01	17,015.63	15,483.83	675.74	856.07	591.38
Queen Anne's	14,399.13	14,399.13	12,624.70	981.82	792.61	-
St. Mary's	15,126.80	14,803.41	13,129.53	909.85	764.03	323.39
Somerset	21,778.59	20,322.09	18,169.22	1,128.76	1,024.10	1,456.50
Talbot	15,957.20	15,258.09	14,051.80	409.86	796.42	699.11
Washington	16,325.48	15,966.43	14,726.06	485.32	755.05	359.05
Wicomico	18,029.89	16,772.07	15,424.83	496.37	850.87	1,257.82
Worcester	19,365.84	19,275.78	17,215.42	1,035.35	1,025.01	90.07

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

** Current Capital Outlay means expenditures of current funds which result in the acquisition of new fixed assets or additions to existing fixed assets; Debt Service expenditures include both principal and interest payments, and school/Student activities

Table 2

Cost per Pupil Belonging* for Current Expenses
Maryland Public Schools: 2020-2021

Local Education Agency	Including Student Transportation				Excluding Student Transportation			
	Including State Share of Teachers' Retirement		Excluding Share of Teachers' Retirement		Including State Share of Teachers' Retirement		Excluding Share of Teachers' Retirement	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$16,334.83		\$15,474.50		\$15,735.96		\$14,875.63	
Allegany	15,917.30	14	15,093.50	14	15,232.89	12	14,409.10	12
Anne Arundel	15,280.76	18	14,513.02	17	14,720.15	19	13,952.41	16
Baltimore City	17,689.38	5	16,883.13	4	17,302.16	3	16,495.90	3
Baltimore	15,262.71	19	14,434.04	20	14,720.41	18	13,891.75	18
Calvert	15,716.28	15	14,830.15	15	14,811.29	16	13,925.16	17
Caroline	15,931.79	13	15,100.57	13	15,167.64	13	14,336.42	13
Carroll	15,481.49	16	14,678.80	16	14,594.92	20	13,792.23	20
Cecil	15,420.46	17	14,511.08	18	14,737.91	17	13,828.54	19
Charles	15,999.40	11	15,193.34	12	15,083.29	14	14,277.24	14
Dorchester	17,825.85	3	17,005.03	3	17,068.87	5	16,248.05	4
Frederick	14,402.82	23	13,637.73	23	14,057.24	21	13,292.15	21
Garrett	16,632.58	10	15,840.21	9	15,524.72	10	14,732.35	10
Harford	14,463.09	22	13,717.77	22	13,737.60	23	12,992.28	23
Howard	16,764.42	9	15,766.27	10	16,219.31	9	15,221.16	9
Kent	17,787.16	4	16,843.81	5	16,926.36	6	15,983.01	6
Montgomery	17,638.30	6	16,639.83	6	17,095.12	4	16,096.66	5
Prince George's	17,015.63	7	16,159.56	7	16,339.89	7	15,483.83	7
Queen Anne's	14,399.13	24	13,606.52	24	13,417.31	24	12,624.70	24
St. Mary's	14,803.41	21	14,039.38	21	13,893.56	22	13,129.53	22
Somerset	20,322.09	1	19,297.99	1	19,193.32	1	18,169.22	1
Talbot	15,258.09	20	14,461.67	19	14,848.22	15	14,051.80	15
Washington	15,966.43	12	15,211.38	11	15,481.11	11	14,726.06	11
Wicomico	16,772.07	8	15,921.19	8	16,275.70	8	15,424.83	8
Worcester	19,275.78	2	18,250.77	2	18,240.43	2	17,215.42	2

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

NOTE: Includes expenditures for administration, instructional salaries and wages, textbooks and other instructional materials, other instructional costs, special education, student personnel services, health services, operation of plant, maintenance of plant, and fixed charges; student transportation and state share of teachers' retirement are included in some columns.

Table 3

Cost per Pupil Belonging* by Category: Maryland Public Schools: 2020-2021

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 15,474.50		\$ 430.28		\$ 980.14		\$ 5,765.19		\$ 573.73		\$ 433.84	
Allegany	15,093.50	14	282.46	19	909.90	18	5,579.90	15	959.82	2	338.41	8
Anne Arundel	14,513.02	17	472.30	7	879.91	20	5,602.38	14	832.64	6	279.40	10
Baltimore City	16,883.13	4	652.08	1	1,099.66	4	5,417.47	20	838.48	5	1,441.57	1
Baltimore	14,434.04	20	568.99	4	923.05	17	5,250.62	22	448.64	16	465.29	5
Calvert	14,830.15	15	437.66	8	781.15	22	5,800.07	7	318.62	22	195.30	15
Caroline	15,100.57	13	410.18	10	988.58	12	5,778.30	8	349.67	20	445.66	6
Carroll	14,678.80	16	219.28	24	1,019.22	10	5,454.22	19	611.76	12	79.45	21
Cecil	14,511.08	18	384.43	14	992.71	11	5,633.07	11	289.47	24	390.45	7
Charles	15,193.34	12	427.04	9	941.64	14	5,457.23	18	640.79	10	102.55	20
Dorchester	17,005.03	3	390.94	13	1,318.49	2	5,900.47	6	958.20	3	518.91	4
Frederick	13,637.73	23	280.01	20	938.84	15	5,537.80	16	480.48	15	60.74	24
Garrett	15,840.21	9	513.96	5	785.48	21	5,627.81	12	621.88	11	223.59	13
Harford	13,717.77	22	310.33	18	749.56	23	5,084.70	24	295.26	23	67.23	23
Howard	15,766.27	10	225.73	22	1,092.40	5	6,299.93	3	375.40	17	134.69	18
Kent	16,843.81	5	613.19	2	1,053.82	7	5,688.88	10	589.21	13	633.57	3
Montgomery	16,639.83	6	393.72	12	981.62	13	6,650.12	2	719.23	9	209.75	14
Prince George's	16,159.56	7	485.97	6	1,056.40	6	5,626.73	13	327.13	21	870.23	2
Queen Anne's	13,606.52	24	334.58	15	728.69	24	5,362.84	21	356.14	19	170.49	16
St. Mary's	14,039.38	21	224.98	23	1,051.86	8	5,124.65	23	515.59	14	72.82	22
Somerset	19,297.99	1	578.92	3	1,486.80	1	6,216.21	4	1,487.71	1	121.97	19
Talbot	14,461.67	19	315.58	17	893.52	19	5,481.18	17	360.82	18	230.19	12
Washington	15,211.38	11	331.73	16	933.53	16	5,704.04	9	840.31	4	142.32	17
Wicomico	15,921.19	8	403.37	11	1,027.01	9	5,970.93	5	774.15	7	334.06	9
Worcester	18,250.77	2	273.37	21	1,244.67	3	7,194.61	1	765.91	8	235.79	11

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

NOTE: Excludes expenditures for adult education, equipment, state share of teachers' retirement, interfund transfers, and outgoing transfers, and school/Student activities

Table 3 Continued

Cost per Pupil Belonging* by Category: Maryland Public Schools: 2020-2021

Local Education Agency	Special Education		Student Personnel Services		Health Services		Student Transportation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 1,747.93		\$ 141.13		\$ 92.84		\$ 598.87		\$ 929.81		\$ 321.79		\$ 3,458.95	
Allegany	1,929.63	5	72.81	22	84.81	19	684.40	13	992.73	12	224.65	21	3,033.98	22
Anne Arundel	1,455.50	18	126.26	14	4.98	23	560.61	16	934.81	14	306.36	11	3,057.87	21
Baltimore City	2,068.64	2	237.27	5	53.20	20	387.23	23	775.60	22	358.91	8	3,553.01	10
Baltimore	1,624.49	11	150.19	10	155.21	9	542.29	19	854.76	19	361.20	7	3,089.32	19
Calvert	1,756.67	10	162.89	8	114.45	17	904.99	7	948.20	13	217.21	22	3,192.94	18
Caroline	1,282.37	22	133.71	12	174.03	5	764.15	10	1,184.30	4	216.54	23	3,373.08	14
Carroll	1,594.34	12	73.59	21	187.74	4	886.57	8	931.72	15	257.11	18	3,363.80	15
Cecil	1,918.33	6	142.10	11	131.65	16	682.55	14	812.04	21	266.26	14	2,868.02	24
Charles	1,480.65	15	154.69	9	141.08	14	916.10	5	1,677.64	1	266.13	15	2,987.79	23
Dorchester	1,565.19	13	505.78	1	163.68	6	756.99	11	882.96	18	432.84	2	3,610.61	7
Frederick	1,362.01	19	63.37	23	11.91	22	345.58	24	922.82	16	329.38	9	3,304.78	16
Garrett	1,245.30	23	202.65	7	213.91	2	1,107.86	2	1,454.50	2	259.85	17	3,583.42	9
Harford	1,463.39	17	85.65	18	109.77	18	725.49	12	703.15	24	361.48	6	3,761.74	5
Howard	2,138.37	1	74.41	20	158.49	7	545.11	17	705.68	23	477.05	1	3,539.01	11
Kent	1,916.48	7	262.66	4	315.96	1	860.80	9	1,019.88	8	291.04	12	3,598.31	8
Montgomery	2,003.30	3	87.73	17	2.23	24	543.17	18	920.94	17	225.34	20	3,902.69	3
Prince George's	1,857.81	8	210.00	6	146.46	12	675.74	15	1,002.63	10	367.37	5	3,533.09	13
Queen Anne's	1,284.59	21	78.15	19	135.33	15	981.82	4	854.60	20	237.51	19	3,081.79	20
St. Mary's	1,347.46	20	109.41	16	157.67	8	909.85	6	994.54	11	260.23	16	3,270.33	17
Somerset	1,855.44	9	488.25	2	199.46	3	1,128.76	1	1,078.63	7	373.69	4	4,282.14	1
Talbot	1,466.96	16	121.16	15	24.64	21	409.86	22	1,004.94	9	290.23	13	3,862.57	4
Washington	1,204.21	24	133.24	13	151.58	11	485.32	21	1,172.66	5	411.09	3	3,701.36	6
Wicomico	1,511.71	14	288.84	3	142.94	13	496.37	20	1,109.63	6	326.75	10	3,535.43	12
Worcester	1,937.05	4	55.02	24	153.06	10	1,035.35	3	1,227.15	3	179.98	24	3,948.83	2

Table 4

Cost per Pupil Attending* by Category: Maryland Public Schools: 2020-2021

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 15,844.79		\$ 466.51		\$ 1,062.68		\$ 6,250.66		\$ 622.04		\$ 470.37	
Allegany	15,227.91	13	301.43	19	971.00	17	5,954.58	16	1,024.28	4	361.13	9
Anne Arundel	14,724.95	18	505.96	7	942.62	19	6,001.68	15	891.98	6	299.31	10
Baltimore City	20,025.86	1	812.25	1	1,369.78	3	6,748.17	4	1,044.44	3	1,795.67	1
Baltimore	14,997.12	16	627.20	4	1,017.47	15	5,787.72	20	494.53	15	512.89	5
Calvert	14,477.91	19	454.42	10	811.06	22	6,022.14	14	330.82	22	202.77	15
Caroline	15,858.72	11	455.87	8	1,098.69	10	6,421.90	8	388.62	17	495.30	6
Carroll	14,765.68	17	233.34	22	1,084.56	11	5,803.88	18	650.98	12	84.54	21
Cecil	15,210.66	14	429.90	13	1,110.14	9	6,299.40	10	323.71	23	436.64	7
Charles	15,322.51	12	454.80	9	1,002.85	16	5,811.96	17	682.45	10	109.22	20
Dorchester	18,800.73	3	454.14	11	1,531.65	2	6,854.41	3	1,113.11	2	602.80	4
Frederick	12,979.70	24	282.34	21	946.65	18	5,583.85	21	484.48	16	61.25	24
Garrett	16,206.43	9	553.53	5	845.96	21	6,061.12	13	669.76	11	240.81	12
Harford	13,669.95	22	327.02	17	789.86	23	5,358.10	23	311.14	24	70.85	23
Howard	15,195.32	15	232.26	23	1,124.00	8	6,482.17	7	386.26	18	138.59	18
Kent	17,313.97	5	667.70	2	1,147.50	6	6,194.60	12	641.59	13	689.89	3
Montgomery	16,495.74	8	415.22	14	1,035.23	14	7,013.36	2	758.52	9	221.21	14
Prince George's	16,980.95	6	539.24	6	1,172.20	5	6,243.49	11	362.99	21	965.61	2
Queen Anne's	13,848.79	21	361.60	16	787.54	24	5,795.95	19	384.90	19	184.26	16
St. Mary's	13,585.75	23	230.24	24	1,076.45	12	5,244.47	24	527.64	14	74.53	22
Somerset	19,818.33	2	627.85	3	1,612.46	1	6,741.58	5	1,613.45	1	132.28	19
Talbot	13,903.19	20	321.08	18	909.07	20	5,576.62	22	367.11	20	234.20	13
Washington	16,068.52	10	368.73	15	1,037.64	13	6,340.16	9	934.03	5	158.19	17
Wicomico	16,510.69	7	441.93	12	1,125.17	7	6,541.61	6	848.14	7	365.99	8
Worcester	18,072.85	4	286.81	20	1,305.87	4	7,548.41	1	803.58	8	247.38	11

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

NOTE: Excludes expenditures for adult education, equipment, state share of teachers' retirement, interfund transfers, outgoing transfers, and school/Student activities

Table 4 Continued

Cost per Pupil Attending* by Category: Maryland Public Schools: 2020-2021

Local Education Agency	Special Education		Student Personnel Services		Health Services		Student Transportation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 1,895.11		\$ 153.01		\$ 100.66		\$ 649.30		\$ 1,008.11		\$ 348.89		\$ 2,817.44	
Allegany	2,059.20	7	77.69	21	90.51	19	730.36	15	1,059.39	10	239.73	21	2,358.60	22
Anne Arundel	1,559.24	16	135.26	14	5.34	23	600.56	16	1,001.43	14	328.19	11	2,453.36	20
Baltimore City	2,576.76	1	295.55	4	66.27	20	482.34	22	966.11	18	447.08	4	3,421.45	2
Baltimore	1,790.66	12	165.55	9	171.09	7	597.77	17	942.20	19	398.15	7	2,491.91	18
Calvert	1,823.93	10	169.13	8	118.84	17	939.64	7	984.51	16	225.53	23	2,395.13	21
Caroline	1,425.20	19	148.61	12	193.41	5	849.26	11	1,316.21	3	240.66	20	2,824.98	13
Carroll	1,696.55	13	78.30	20	199.77	4	943.40	6	991.45	15	273.59	17	2,725.30	14
Cecil	2,145.25	3	158.91	11	147.23	15	763.28	13	908.10	22	297.76	13	2,190.34	24
Charles	1,576.90	15	164.75	10	150.25	14	975.65	5	1,786.70	1	283.43	15	2,323.56	23
Dorchester	1,818.24	11	587.55	1	190.14	6	879.37	10	1,025.70	11	502.82	1	3,240.81	4
Frederick	1,373.34	22	63.90	23	12.01	22	348.45	24	930.49	20	332.12	10	2,560.82	17
Garrett	1,341.18	23	218.25	7	230.38	2	1,193.16	2	1,566.49	2	279.85	16	3,005.95	9
Harford	1,542.08	17	90.26	18	115.68	18	764.50	12	740.96	23	380.92	8	3,178.60	5
Howard	2,200.23	2	76.56	22	163.08	9	560.88	19	726.10	24	490.85	2	2,614.36	15
Kent	2,086.85	5	286.01	5	344.05	1	937.33	8	1,110.55	9	316.91	12	2,890.98	12
Montgomery	2,112.73	4	92.52	17	2.35	24	572.84	18	971.24	17	237.64	22	3,062.87	8
Prince George's	2,061.45	6	233.01	6	162.51	10	749.81	14	1,112.53	8	407.64	5	2,970.46	10
Queen Anne's	1,388.33	20	84.47	19	146.26	16	1,061.11	4	923.61	21	256.69	19	2,474.06	19
St. Mary's	1,378.97	21	111.97	16	161.35	11	931.13	9	1,017.79	13	266.31	18	2,564.90	16
Somerset	2,012.25	9	529.51	2	216.32	3	1,224.16	1	1,169.79	7	405.27	6	3,533.40	1
Talbot	1,492.50	18	123.27	15	25.07	21	417.00	23	1,022.44	12	295.29	14	3,119.54	6
Washington	1,338.50	24	148.10	13	168.48	8	539.44	21	1,303.43	4	456.93	3	3,274.89	3
Wicomico	1,656.19	14	316.45	3	156.61	13	543.81	20	1,215.69	6	357.98	9	2,941.14	11
Worcester	2,032.30	8	57.73	24	160.58	12	1,086.26	3	1,287.49	5	188.83	24	3,067.60	7

Table 5

Cost per Pupil Belonging* from Federal Funds: Maryland Public Schools: 2020-2021

Local Education Agency	Total Federal	Adminis-tration	Mid-level Adminis-tration	Instructional Expenditures								Oper-of Plant	Mainte-nance of Plant	Fixed Charges
				Salaries and Wages	Textbooks, Instructional Supplies	Other Instructional Cost	Special Education	Student Personnel Services	Health Services	Student Transpor-tation				
Total State	1,029.14	26.43	22.72	256.66	254.89	97.75	178.65	8.35	5.46	3.48	19.12	2.08	153.56	
Allegany	1,599.62	9.00	24.25	374.68	528.41	179.41	224.31	0.08	7.56	0.75	23.36	-	227.80	
Anne Arundel	785.20	14.99	12.37	153.22	302.47	27.76	138.74	3.36	-	0.45	18.10	-	113.74	
Baltimore City	2,416.75	101.34	83.70	703.11	484.88	392.58	199.16	20.84	24.74	0.05	2.51	0.72	403.13	
Baltimore	917.16	46.43	2.06	241.36	235.04	31.72	195.27	2.83	4.46	4.74	0.61	6.51	146.12	
Calvert	653.90	8.42	11.19	165.48	189.85	20.15	185.98	-	-	12.68	-	-	60.15	
Caroline	1,349.45	14.76	17.59	193.59	163.23	255.66	262.48	15.38	12.10	92.16	184.27	1.44	136.79	
Carroll	857.36	10.50	5.88	106.73	303.94	23.71	208.67	-	12.22	0.40	63.92	-	121.41	
Cecil	1,192.87	52.10	13.54	238.94	189.23	197.56	252.30	26.36	1.70	26.29	65.00	0.90	128.95	
Charles	593.98	7.97	21.63	83.97	261.08	25.74	113.28	-	-	0.97	5.21	-	74.14	
Dorchester	2,075.12	-	30.75	446.05	689.07	272.72	290.07	12.73	-	6.60	104.27	-	222.85	
Frederick	675.42	8.45	29.40	164.07	159.59	15.19	166.20	8.23	1.29	6.78	4.43	19.76	92.05	
Garrett	1,437.93	31.31	36.91	402.79	275.97	99.56	332.32	1.01	47.30	4.95	-	-	205.80	
Harford	739.86	13.24	13.56	180.35	114.42	22.88	231.51	15.85	0.43	1.70	-	-	145.91	
Howard	454.49	4.91	6.50	85.24	145.37	30.04	132.75	0.25	-	-	-	-	49.43	
Kent	1,562.64	14.08	35.84	231.79	448.27	302.80	335.91	-	4.96	2.77	27.03	-	159.19	
Montgomery	841.42	1.31	13.25	249.72	216.15	71.81	147.26	9.31	0.00	0.17	-	-	132.44	
Prince George's	962.96	32.01	24.94	223.79	175.14	156.62	184.47	11.45	10.94	0.75	13.53	-	129.31	
Queen Anne's	719.87	11.80	28.75	104.94	202.35	69.15	162.64	-	3.18	5.56	45.99	7.75	77.76	
St. Mary's	1,025.98	16.34	31.56	255.71	245.84	12.17	245.21	2.11	4.08	16.70	31.34	0.54	164.37	
Somerset	2,861.26	6.47	70.66	779.16	1,019.77	77.77	384.81	5.01	3.09	73.72	12.49	-	428.30	
Talbot	947.86	15.69	26.95	254.86	92.65	49.10	236.30	32.79	0.94	6.23	16.40	-	215.95	
Washington	1,782.76	44.79	82.30	472.35	510.35	29.52	200.43	4.91	7.62	5.72	126.86	0.47	297.45	
Wicomico	1,621.27	30.73	8.27	326.86	454.68	232.29	216.48	26.70	0.21	0.40	110.17	-	214.48	
Worcester	1,111.00	4.08	20.37	338.22	320.28	73.80	203.51	-	1.63	20.89	4.12	13.27	110.84	

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

NOTE: Excludes expenditures for adult education, equipment, state share of teachers' retirement, interfund transfers, and outgoing transfers.

Table 6

Cost per Pupil Belonging* Excluding Federal Funds: Maryland Public Schools: 2020-2021

Local Education Agency	Total Non-Federal	Administration	Mid-level Administration	Instructional Expenditures								Maintenance of Plant	Fixed Charges
				Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Student Personnel Services	Health Services	Student Transportation	Operation of Plant		
Total State	\$14,445.36	\$403.85	\$957.43	\$5,508.53	\$318.84	\$336.09	\$1,569.27	\$132.78	\$87.38	\$595.40	\$910.69	\$319.71	\$3,305.39
Allegany	13,493.89	273.46	885.65	5,205.22	431.42	158.99	1,705.32	72.72	77.25	683.65	969.37	224.65	2,806.18
Anne Arundel	13,727.82	457.31	867.54	5,449.17	530.17	251.64	1,316.76	122.90	4.98	560.16	916.71	306.36	2,944.13
Baltimore City	14,466.38	550.74	1,015.97	4,714.37	353.60	1,048.99	1,869.48	216.42	28.46	387.18	773.09	358.19	3,149.88
Baltimore	13,516.89	522.56	920.98	5,009.25	213.59	433.57	1,429.22	147.35	150.76	537.55	854.15	354.69	2,943.21
Calvert	14,176.26	429.24	769.96	5,634.59	128.77	175.15	1,570.70	162.89	114.45	892.31	948.20	217.21	3,132.78
Caroline	13,751.12	395.42	970.99	5,584.70	186.44	190.01	1,019.89	118.33	161.93	671.99	1,000.03	215.10	3,236.28
Carroll	13,821.43	208.78	1,013.34	5,347.49	307.83	55.74	1,385.67	73.59	175.52	886.17	867.80	257.11	3,242.39
Cecil	13,318.22	332.33	979.17	5,394.12	100.24	192.90	1,666.04	115.74	129.96	656.26	747.04	265.36	2,739.07
Charles	14,599.36	419.07	920.01	5,373.25	379.71	76.81	1,367.38	154.69	141.08	915.14	1,672.44	266.13	2,913.66
Dorchester	14,929.92	390.94	1,287.74	5,454.43	269.12	246.18	1,275.12	493.05	163.68	750.39	778.68	432.84	3,387.76
Frederick	12,962.31	271.57	909.44	5,373.73	320.89	45.56	1,195.82	55.14	10.62	338.80	918.39	309.63	3,212.73
Garrett	14,402.28	482.65	748.57	5,225.01	345.91	124.03	912.98	201.64	166.61	1,102.91	1,454.50	259.85	3,377.62
Harford	12,977.91	297.09	736.01	4,904.35	180.84	44.36	1,231.89	69.80	109.34	723.78	703.15	361.48	3,615.82
Howard	15,311.78	220.82	1,085.89	6,214.68	230.03	104.65	2,005.62	74.16	158.49	545.11	705.68	477.05	3,489.59
Kent	15,281.17	599.11	1,017.97	5,457.08	140.95	330.77	1,580.58	262.66	311.01	858.03	992.85	291.04	3,439.12
Montgomery	15,798.42	392.41	968.36	6,400.40	503.08	137.94	1,856.05	78.42	2.22	543.01	920.94	225.34	3,770.25
Prince George's	15,196.61	453.96	1,031.46	5,402.94	151.99	713.60	1,673.34	198.55	135.52	674.98	989.10	367.37	3,403.78
Queen Anne's	12,886.65	322.79	699.94	5,257.90	153.79	101.34	1,121.95	78.15	132.15	976.26	808.60	229.76	3,004.02
St. Mary's	13,013.40	208.64	1,020.29	4,868.94	269.75	60.65	1,102.25	107.30	153.59	893.15	963.19	259.68	3,105.96
Somerset	16,436.73	572.45	1,416.13	5,437.04	467.94	44.20	1,470.63	483.24	196.37	1,055.04	1,066.14	373.69	3,853.85
Talbot	13,513.81	299.90	866.57	5,226.32	268.17	181.09	1,230.66	88.37	23.71	403.63	988.54	290.23	3,646.62
Washington	13,428.62	286.94	851.23	5,231.70	329.97	112.80	1,003.78	128.32	143.96	479.60	1,045.79	410.62	3,403.91
Wicomico	14,299.92	372.65	1,018.75	5,644.06	319.46	101.78	1,295.23	262.15	142.74	495.96	999.46	326.75	3,320.95
Worcester	17,139.77	269.29	1,224.30	6,856.39	445.64	161.99	1,733.54	55.02	151.42	1,014.46	1,223.03	166.71	3,837.99

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

Table 7

Cost per Pupil Belonging* for Materials of Instruction **: Maryland Public Schools: 2019-2021

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials			Other Supplies and Materials		
	2018-2019		2019-2020	2020-2021	2018-2019		2019-2020	2020-2021	2018-2019		2019-2020	2020-2021
	Total State	250.91	291.41	555.40	31.78	34.14	40.87	12.11	12.23	12.72	207.01	245.04
Allegany	327.82	521.12	941.63	18.65	70.83	209.66	17.26	16.46	15.95	291.91	433.83	716.02
Anne Arundel	424.83	489.79	807.91	78.53	92.58	114.93	22.43	26.56	33.48	323.87	370.65	659.50
Baltimore City	240.82	314.43	558.12	10.98	8.42	13.75	0.10	0.27	0.04	229.74	305.73	544.33
Baltimore	276.34	255.43	3163.29	56.85	62.59	589.58	19.27	24.39	129.56	200.22	168.46	2444.15
Calvert	182.77	197.87	829.20	28.28	20.08	15.43	14.27	15.02	15.73	140.22	162.77	798.04
Caroline	288.29	281.30	75.31	17.54	49.23	1.43	8.41	7.97	1.48	262.34	224.10	72.40
Carroll	311.73	344.94	986.09	36.34	44.44	60.20	20.29	19.52	32.06	255.10	280.99	893.83
Cecil	199.77	175.74	152.86	21.89	34.13	18.17	13.47	7.14	2.51	164.42	134.47	132.17
Charles	305.53	403.48	3614.24	21.64	15.54	30.91	24.92	8.48	50.99	258.98	379.46	3532.35
Dorchester	481.34	485.63	99.39	83.45	199.52	0.00	0.00	0.00	0.00	397.89	286.11	99.39
Frederick	273.37	289.17	5414.90	65.31	66.65	826.83	27.81	28.87	366.35	180.26	193.64	4221.72
Garrett	254.75	209.69	57.41	74.70	69.41	24.40	9.27	6.87	0.59	170.78	133.41	32.42
Harford	180.10	201.14	186.53	11.46	33.83	3.86	9.46	10.52	8.42	159.18	156.79	174.25
Howard	178.55	248.81	11206.38	13.16	8.23	641.38	0.00	0.00	152.11	165.39	240.58	10412.89
Kent	181.44	284.69	6.37	32.71	29.51	0.57	16.19	15.54	0.19	132.54	239.64	5.61
Montgomery	215.24	284.91	844.98	18.36	15.44	23.09	12.92	13.83	15.56	183.96	255.64	806.34
Prince George's	142.14	133.57	5522.63	16.93	7.80	206.87	3.24	2.81	62.19	121.96	122.96	5253.57
Queen Anne's	262.55	195.55	149.24	1.03	0.14	0.07	11.26	0.00	4.63	250.26	195.42	144.54
St. Mary's	281.39	362.97	3063.86	14.22	35.27	58.04	10.97	8.92	57.61	256.20	318.78	2948.21
Somerset	411.88	404.74	868.54	70.45	114.83	28.31	9.46	6.32	6.17	331.97	283.58	834.07
Talbot	195.21	220.03	68.75	65.22	48.87	23.11	0.20	0.65	0.35	129.79	170.52	45.29
Washington	356.25	442.78	1195.00	20.69	16.54	51.49	12.60	0.00	13.08	322.96	426.24	1130.44
Wicomico	366.28	629.41	1625.70	44.22	43.00	102.50	12.50	11.00	27.96	309.56	575.41	1495.24
Worcester	484.43	484.86	64.82	24.79	35.13	2.54	5.81	6.41	0.54	453.83	443.32	61.73

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

** Include textbooks, library materials and other instructional and special education supplies and materials. Exclude Adult Education expenditures.

Table 8

Percent Distribution of Current Expenses by Category*: Maryland Public Schools: 2020-2021

Local Education Agency	Administration	Mid-level Administration	Instruc-	Special Education	Student Personnel Services	Health Services	Pupil Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges	Community Services	Capital Outlay	School/Student Activities
Total State	2.74%	6.09%	42.42%	12.89%	0.88%	0.59%	3.97%	5.99%	2.08%	21.45%	0.15%	0.50%	0.23%
Allegany	1.71	5.72	43.75	14.41	0.46	0.53	4.58	6.59	1.64	1.64	0.60	0.18	0.78
Anne Arundel	3.12	5.80	44.54	12.07	0.83	0.03	3.75	6.92	2.03	2.03	0.04	0.41	0.34
Baltimore City	3.99	6.17	43.69	13.31	1.33	0.40	2.21	4.36	2.02	2.02	0.11	2.40	0.07
Baltimore	3.94	6.07	40.83	14.19	0.99	1.02	3.90	5.99	2.50	2.50	0.02	0.26	-
Calvert	2.92	5.07	42.27	12.21	1.06	0.74	5.84	6.42	1.40	1.40	0.59	0.31	0.55
Caroline	2.49	6.07	45.06	8.82	0.81	1.06	5.07	7.56	1.48	1.48	0.47	0.32	0.36
Carroll	1.45	6.73	40.70	12.18	0.50	1.24	5.85	6.37	1.87	1.87	0.26	0.20	0.43
Cecil	2.72	6.67	42.77	13.93	0.96	0.89	4.61	5.52	1.84	1.84	0.34	0.20	0.28
Charles	2.69	5.93	39.12	10.02	0.97	0.89	5.78	10.73	2.18	2.18	0.26	2.17	0.45
Dorchester	2.28	7.69	43.21	9.13	2.95	0.96	4.42	5.15	2.55	2.55	0.01	0.07	0.49
Frederick	2.09	6.65	43.20	11.23	0.45	0.08	3.07	6.55	2.37	2.37	0.08	0.52	0.31
Garrett	3.13	4.75	40.17	7.72	1.22	1.30	6.69	9.68	1.70	1.70	0.81	0.45	0.73
Harford	2.18	5.24	39.54	12.46	0.60	0.77	5.06	4.97	2.52	2.52	0.05	0.15	0.27
Howard	1.36	6.73	41.99	15.16	0.46	0.98	3.36	4.36	3.11	3.11	0.61	0.07	-
Kent	3.61	6.06	40.72	11.90	1.51	1.82	5.05	5.87	1.76	1.76	0.27	0.17	0.56
Montgomery	2.29	5.71	44.16	13.41	0.51	0.01	3.89	5.49	1.45	1.45	0.10	-	0.32
Prince George's	2.94	6.30	41.01	13.92	1.26	0.90	4.11	6.19	2.20	2.20	0.05	-	0.15
Queen Anne's	2.32	5.27	42.63	9.28	0.57	0.98	7.14	6.30	1.72	1.72	0.74	-	0.77
St. Mary's	1.47	7.31	39.90	10.22	0.76	1.10	6.38	7.22	1.81	1.81	0.18	0.40	0.51
Somerset	2.86	8.93	39.57	9.45	2.42	0.99	5.63	5.45	1.96	1.96	1.00	0.17	0.39
Talbot	1.97	5.91	42.68	9.70	0.83	0.16	3.67	6.71	1.97	1.97	0.41	-	0.47
Washington	2.18	5.98	43.19	8.59	0.85	0.97	3.25	7.59	2.69	2.69	0.10	0.74	0.14
Wicomico	2.46	6.13	42.65	9.13	1.73	0.85	3.13	6.91	2.02	2.02	0.21	3.36	0.30
Worcester	1.43	6.61	44.83	10.28	0.29	0.81	5.65	6.81	0.96	0.96	0.02	0.48	0.87

*Expenditures include equipment and outgoing transfers reported in each category. Percentages may not equal 100% due to rounding.

** Includes Instructional Salaries and Wages, Textbooks and Instructional Supplies, and Other Instructional Costs.

Table 9

Percent Distribution of Day Current Expenses by Category*: Maryland Public Schools: 2020-2021

Local Education Agency	Administration	Mid-level Administration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Pupil Special Education	Personnel Services	Student Health Services	Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges	School/Student Activities
Total State	2.77%	6.32%	37.17%	3.70%	2.80%	11.27%	0.91%	0.60%	3.86%	5.99%	2.07%	22.30%	0.24%
Allegany	1.76	5.67	34.79	5.98	2.11	12.03	0.45	0.53	4.27	6.19	1.40	18.91	0.77
Anne Arundel	3.08	5.74	36.54	5.43	1.82	9.49	0.82	0.03	3.66	6.10	2.00	19.94	0.34
Baltimore City	3.68	6.21	30.60	4.74	8.14	11.69	1.34	0.30	2.19	4.38	2.03	20.07	0.07
Baltimore	3.73	6.05	34.40	2.94	3.05	10.64	0.98	1.02	3.55	5.60	2.37	20.24	-
Calvert	2.77	4.94	36.71	2.02	1.24	11.12	1.03	0.72	5.73	6.00	1.37	20.21	0.54
Caroline	2.57	6.18	36.13	2.19	2.79	8.02	0.84	1.09	4.78	7.41	1.35	21.09	0.37
Carroll	1.41	6.56	35.08	3.94	0.51	10.26	0.47	1.21	5.70	5.99	1.65	21.64	0.42
Cecil	2.49	6.42	36.43	1.87	2.53	12.41	0.92	0.85	4.41	5.25	1.72	18.55	0.27
Charles	2.66	5.86	33.96	3.99	0.64	9.21	0.96	0.88	5.70	10.44	1.66	18.59	0.45
Dorchester	2.18	7.36	32.94	5.35	2.90	8.74	2.82	0.91	4.23	4.93	2.42	20.16	0.47
Frederick	1.94	6.50	38.33	3.33	0.42	9.43	0.44	0.08	2.39	6.39	2.28	22.88	0.30
Garrett	3.07	4.69	33.59	3.71	1.33	7.43	1.21	1.28	6.61	8.68	1.55	21.39	0.72
Harford	2.14	5.17	35.06	2.04	0.46	10.09	0.59	0.76	5.00	4.85	2.49	25.94	0.27
Howard	1.35	6.52	37.58	2.24	0.80	12.76	0.44	0.95	3.25	4.21	2.85	21.11	-
Kent	3.43	5.89	31.81	3.29	3.54	10.72	1.47	1.77	4.81	5.70	1.63	20.12	0.55
Montgomery	2.23	5.55	37.58	4.06	1.19	11.32	0.50	0.01	3.07	5.20	1.27	22.06	0.32
Prince George's	2.85	6.20	33.02	1.92	5.11	10.90	1.23	0.86	3.97	5.88	2.16	20.73	0.15
Queen Anne's	2.31	5.02	36.97	2.46	1.18	8.86	0.54	0.93	6.77	5.89	1.64	21.25	0.73
St. Mary's	1.51	7.07	34.45	3.47	0.49	9.06	0.74	1.06	6.12	6.69	1.75	21.98	0.49
Somerset	2.84	7.29	30.47	7.29	0.60	9.09	2.39	0.98	5.53	5.29	1.83	20.99	0.39
Talbot	2.06	5.83	35.76	2.35	1.50	9.57	0.79	0.16	2.67	6.56	1.89	25.20	0.47
Washington	2.07	5.84	35.68	5.26	0.89	7.53	0.83	0.95	3.04	7.33	2.57	23.15	0.14
Wicomico	2.40	6.11	35.49	4.60	1.99	8.99	1.72	0.85	2.95	6.60	1.94	21.02	0.30
Worcester	1.41	6.40	37.01	3.94	1.21	9.96	0.28	0.79	5.33	6.31	0.93	20.31	0.84

*State share of Teachers' retirement is included; equipment, outgoing transfers, and adult education are excluded.

NOTE: Percentages may not equal 100% due to rounding.

Table 10

Current Expenses by Category*: Maryland Public Schools: 2020-2021

Local Education Agency	Total Current Expenditures**	Adminis-tration	Mid-level Adminis-tration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education
Total State	\$14,245,508,391	\$375,242,173	\$854,777,263	\$5,027,789,159	\$500,347,528	\$378,348,204	\$1,524,356,631
Allegany	127,400,534	2,260,813	7,282,773	44,660,986	7,682,339	2,708,570	15,444,559
Anne Arundel	1,252,330,471	38,707,005	72,112,766	459,141,976	68,238,639	22,898,089	119,284,996
Baltimore City	1,333,382,422	49,152,323	82,889,996	408,355,778	63,202,554	108,662,247	155,928,930
Baltimore	1,703,748,367	63,515,827	103,037,948	586,117,027	50,080,490	51,939,458	181,338,402
Calvert	237,893,144	6,624,726	11,824,119	87,794,056	4,822,817	2,956,143	26,590,298
Caroline	86,426,891	2,225,143	5,362,875	31,346,150	1,896,896	2,417,642	6,956,591
Carroll	378,060,215	5,354,855	24,889,554	133,192,786	14,939,370	1,940,117	38,933,962
Cecil	222,149,297	5,538,158	14,301,085	81,150,737	4,170,138	5,624,913	27,635,761
Charles	422,204,953	11,269,166	24,848,712	144,009,697	16,909,727	2,706,218	39,072,694
Dorchester	80,098,695	1,756,628	5,924,490	26,513,185	4,305,556	2,331,650	7,033,029
Frederick	618,517,901	12,024,991	40,317,787	237,816,407	20,634,003	2,608,626	58,490,640
Garrett	58,513,555	1,808,117	2,763,342	19,798,680	2,187,769	786,593	4,380,960
Harford	534,585,939	11,470,485	27,705,383	187,941,203	10,913,435	2,485,119	54,090,050
Howard	958,209,615	12,902,047	62,438,517	360,087,074	21,456,850	7,698,551	122,223,649
Kent	31,528,526	1,086,901	1,867,936	10,083,783	1,044,407	1,123,032	3,397,046
Montgomery	2,804,198,964	62,594,500	156,060,789	1,057,259,102	114,346,002	33,347,443	318,492,335
Prince George's	2,208,613,119	63,078,631	137,120,300	730,344,736	42,461,604	112,954,561	241,142,692
Queen Anne's	106,588,015	2,476,709	5,394,079	39,697,845	2,636,304	1,262,007	9,509,021
St. Mary's	252,628,578	3,839,362	17,950,560	87,455,085	8,798,784	1,242,762	22,995,171
Somerset	54,958,119	1,565,599	4,020,827	16,810,825	4,023,301	329,846	5,017,759
Talbot	66,701,812	1,379,597	3,906,068	23,961,366	1,577,370	1,006,296	6,412,912
Washington	342,960,148	7,125,636	20,052,262	122,523,298	18,049,985	3,057,044	25,866,537
Wicomico	235,647,158	5,667,386	14,429,487	83,891,413	10,876,737	4,693,552	21,239,492
Worcester	128,161,953	1,817,568	8,275,608	47,835,964	5,092,451	1,567,725	12,879,145

* Excludes Food Service, Community Services, Capital Outlay, Adult Education, equipment, and transfers and school activities

** Excludes Adult Education, but includes State-paid Teachers' Pension/Retirement.

*** School/Student Activities treated as Governmental/Special fund per GASB 84

Table 10 Continued

Current Expenses by Category*: Maryland Public Schools: 2020-2021

Local Education Agency	Pupil Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges	School/Student Activities***	State Share of Teachers' Retirement
Total State	\$123,075,262	\$80,965,210	\$522,272,718	\$810,883,393	\$280,633,095	\$3,016,528,462	\$33,031,777	\$ 750,289,293
Allegany	582,730	678,818	5,477,912	7,945,742	1,798,055	24,283,677	990,319	6,593,560
Anne Arundel	10,347,985	408,318	45,944,526	76,611,745	25,107,617	250,607,137	4,231,733	62,919,672
Baltimore City	17,884,509	4,010,209	29,188,252	58,462,839	27,054,130	267,817,348	912,829	60,773,307
Baltimore	16,765,129	17,326,010	60,535,208	95,415,501	40,319,945	344,855,496	-	92,501,926
Calvert	2,465,600	1,732,465	13,698,596	14,352,682	3,287,898	48,330,599	1,283,416	13,413,145
Caroline	725,371	944,080	4,145,359	6,424,599	1,174,690	18,298,293	320,707	4,509,202
Carroll	1,797,004	4,584,599	21,650,107	22,752,680	6,278,692	82,144,559	1,585,223	19,601,930
Cecil	2,047,071	1,896,623	9,832,850	11,698,387	3,835,846	41,317,131	602,507	13,100,597
Charles	4,082,104	3,722,803	24,174,883	44,271,004	7,022,908	78,844,287	1,906,298	21,270,750
Dorchester	2,272,672	735,463	3,401,452	3,967,472	1,944,919	16,223,904	380,408	3,688,275
Frederick	2,721,382	511,457	14,840,674	39,629,718	14,145,025	141,921,207	1,873,015	32,855,984
Garrett	712,908	752,552	3,897,455	5,116,948	914,138	12,606,516	424,338	2,787,577
Harford	3,165,886	4,057,435	26,815,518	25,990,016	13,361,177	139,041,600	1,426,256	27,548,632
Howard	4,252,975	9,058,909	31,156,999	40,334,918	27,266,960	202,280,588	-	57,051,578
Kent	465,584	560,059	1,525,812	1,807,788	515,877	6,378,171	172,780	1,672,130
Montgomery	13,947,294	353,777	86,355,362	146,414,114	35,824,799	620,464,286	8,886,788	158,739,161
Prince George's	27,257,192	19,010,184	87,709,925	130,140,492	47,684,347	458,591,827	3,212,166	111,116,628
Queen Anne's	578,531	1,001,774	7,267,793	6,326,049	1,758,110	22,812,594	783,867	5,867,199
St. Mary's	1,867,208	2,690,700	15,527,157	16,972,319	4,440,893	55,810,002	1,253,700	13,038,575
Somerset	1,320,400	539,414	3,052,580	2,917,002	1,010,595	11,580,435	214,519	2,769,536
Talbot	529,662	107,721	1,791,751	4,393,188	1,268,776	16,885,499	311,684	3,481,606
Washington	2,861,977	3,255,844	10,424,710	25,188,767	8,830,183	79,505,449	464,823	16,218,456
Wicomico	4,058,251	2,008,348	6,973,949	15,590,299	4,590,836	49,672,671	707,917	11,954,737
Worcester	365,837	1,017,648	6,883,888	8,159,124	1,196,679	26,255,186	1,086,484	6,815,130

Table 11

Full-time Equivalent Average Number Belonging and Average Daily Attendance*
 Maryland Public Schools: 2020-2021

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	872,094	804,361
Allegany	8,004	7,500
Anne Arundel	81,955	76,502
Baltimore City	75,378	60,514
Baltimore	111,628	101,269
Calvert	15,137	14,579
Caroline	5,425	4,881
Carroll	24,420	22,949
Cecil	14,406	12,882
Charles	26,389	24,778
Dorchester	4,493	3,868
Frederick	42,944	42,590
Garrett	3,518	3,267
Harford	36,962	35,076
Howard	57,157	55,550
Kent	1,773	1,628
Montgomery	158,984	150,749
Prince George's	129,799	116,977
Queen Anne's	7,402	6,849
St. Mary's	17,066	16,676
Somerset	2,704	2,494
Talbot	4,372	4,297
Washington	21,480	19,325
Wicomico	14,050	12,824
Worcester	6,649	6,337

*Half-day prekindergarten pupils have been equated to full-time.

Expenditures* for Calculating Cost per Pupil Belonging from Federal Funds: Maryland Public Schools:2020-2021

Local Education Agency	Instructional Expenditures												
	Total Federal	Administration	Mid-level Administration	Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Student Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges
Total State	\$ 897,507,081	\$ 23,050,843	\$ 19,811,745	\$ 223,831,453	\$ 222,289,235	\$ 85,246,355	\$ 155,801,599	\$ 7,280,299	\$ 4,760,441	\$ 3,032,122	\$ 16,671,890	\$ 1,815,692	\$ 133,915,407
Allegany	12,803,177	72,040	194,125	2,998,911	4,229,317	1,435,995	1,795,332	648	60,526	6,022	186,985	-	1,823,276
Anne Arundel	64,350,755	1,228,510	1,013,645	12,556,773	24,788,994	2,275,155	11,370,533	275,611	-	37,001	1,482,974	-	9,321,559
Baltimore City	182,168,819	7,639,063	6,308,798	52,998,346	36,549,159	29,591,702	15,011,858	1,571,053	1,864,805	3,595	188,940	54,504	30,386,996
Baltimore	102,380,595	5,183,058	230,208	26,943,016	26,237,403	3,540,612	21,797,261	316,292	497,436	529,261	68,238	727,014	16,310,796
Calvert	9,897,843	127,389	169,438	2,504,867	2,873,716	304,944	2,815,060	-	-	191,940	-	-	910,489
Caroline	7,320,509	80,063	95,431	1,050,210	885,479	1,386,883	1,423,907	83,445	65,627	499,950	999,628	7,808	742,078
Carroll	20,936,975	256,315	143,544	2,606,283	7,422,229	578,969	5,095,754	-	298,342	9,758	1,560,929	-	2,964,852
Cecil	17,184,634	750,586	195,093	3,442,243	2,726,039	2,846,025	3,634,611	379,744	24,450	378,735	936,425	13,006	1,857,677
Charles	15,674,533	210,376	570,878	2,215,989	6,889,507	679,234	2,989,216	-	-	25,553	137,406	-	1,956,374
Dorchester	9,324,336	-	138,180	2,004,265	3,096,277	1,225,451	1,303,415	57,214	-	29,644	468,533	-	1,001,357
Frederick	32,181,596	362,726	1,262,523	7,045,866	6,853,668	652,117	7,137,238	353,235	55,274	290,974	3,366,486	848,413	3,953,076
Garrett	5,248,934	110,133	129,852	1,417,036	970,867	350,265	1,169,094	3,554	166,400	17,426	190,293	-	724,014
Harford	27,346,677	489,417	501,024	6,666,267	4,229,213	845,649	8,556,917	585,934	15,975	62,963	-	-	5,393,318
Howard	25,977,201	280,513	371,665	4,872,353	8,308,728	1,716,768	7,587,693	14,396	-	-	-	-	2,825,085
Kent	2,769,846	24,954	63,531	410,865	794,573	536,724	595,407	-	8,784	4,909	47,920	-	282,179
Montgomery	133,771,149	207,577	2,106,818	39,701,037	34,364,473	11,417,396	23,411,606	1,479,849	226	26,375	-	-	21,055,792
Prince George's	124,990,697	4,155,043	3,237,239	29,047,953	22,733,426	20,329,580	23,944,519	1,485,743	1,419,589	97,779	1,755,948	-	16,783,878
Queen Anne's	5,328,766	87,312	212,823	776,823	1,497,856	511,866	1,203,935	-	23,565	41,139	340,468	57,353	575,626
St. Mary's	17,508,914	278,783	538,674	4,363,803	4,195,393	207,667	4,184,703	36,065	69,639	285,001	534,857	9,231	2,805,098
Somerset	7,737,848	17,501	191,097	2,107,132	2,757,822	210,308	1,040,653	13,552	8,362	199,376	33,780	-	1,158,265
Talbot	4,143,619	68,577	117,804	1,114,157	405,033	214,649	1,032,988	143,339	4,090	27,240	71,710	-	944,032
Washington	38,293,929	962,083	1,767,791	10,146,035	10,962,283	634,108	4,305,242	105,553	163,601	122,909	2,725,041	10,116	6,389,167
Wicomico	22,778,857	431,725	116,142	4,592,444	6,388,306	3,263,603	3,041,571	375,072	2,902	5,686	1,547,939	-	3,013,467
Worcester	7,386,872	27,099	135,422	2,248,779	2,129,474	490,685	1,353,086	-	10,848	138,886	27,390	88,247	736,956

*Excludes Adult Education, Equipment, all Transfers but Federal Funds Indirect Cost Recovery.

Expenditures for All Purposes*: Maryland Public Schools: 2020-2021

Local Education Agency	Expenditures From All Funds **	Total Current Expense Fund	Current Expense Fund							
			Administration	Mid-level Administration	Instruction	Special Education	Student Personnel Services	Health Services	Student Transportation	Operation of Plant
Total State	\$ 16,122,131,911	\$ 14,061,630,174	\$ 385,171,116	\$ 856,795,385	\$ 5,965,351,172	\$ 1,812,825,044	\$ 123,421,654	\$ 83,132,076	\$ 558,149,381	\$ 842,340,033
Allegany	134,623,291	127,407,814	2,176,882	7,282,773	55,738,665	18,364,608	582,730	678,818	5,833,279	8,390,700
Anne Arundel	1,403,360,537	1,244,353,450	38,777,974	72,112,766	554,215,354	150,177,517	10,347,985	408,318	46,608,178	86,068,536
Baltimore City	1,550,090,197	1,342,815,900	53,586,116	82,910,925	586,612,689	178,718,441	17,884,509	5,369,938	29,688,124	58,490,271
Baltimore	1,845,050,474	1,698,916,375	66,864,487	103,123,264	693,654,699	241,083,946	16,765,129	17,326,010	66,230,945	101,755,446
Calvert	245,344,514	234,448,309	6,843,211	11,886,187	99,092,205	28,635,495	2,496,720	1,743,945	13,702,332	15,052,295
Caroline	88,114,323	89,529,325	2,225,143	5,433,365	40,341,232	7,899,710	725,371	946,874	4,542,147	6,764,356
Carroll	462,808,544	369,777,367	5,354,854	24,898,062	150,513,153	45,035,453	1,852,306	4,584,599	21,650,107	23,561,044
Cecil	239,990,129	214,359,309	5,824,916	14,301,255	91,691,565	29,860,977	2,048,031	1,897,689	9,877,750	11,840,330
Charles	466,712,586	419,265,087	11,298,660	24,848,712	164,005,686	41,991,936	4,082,104	3,722,803	24,218,086	44,992,161
Dorchester	85,633,684	76,993,474	1,756,628	5,924,490	33,269,806	7,033,029	2,272,672	735,463	3,401,452	3,967,472
Frederick	739,898,662	606,703,514	12,675,932	40,363,908	262,090,740	68,120,544	2,721,382	511,457	18,644,088	39,731,823
Garrett	66,439,991	58,224,886	1,824,436	2,765,641	23,387,817	4,494,145	712,908	756,628	3,897,455	5,633,589
Harford	610,403,106	530,950,426	11,593,854	27,828,905	209,950,816	66,153,092	3,175,074	4,085,017	26,880,944	26,385,179
Howard	1,048,823,833	927,423,533	12,594,479	62,438,517	389,461,384	140,568,123	4,252,975	9,058,909	31,156,999	40,425,142
Kent	36,550,878	30,818,756	1,113,137	1,867,936	12,550,847	3,668,255	465,584	560,059	1,555,812	1,807,788
Montgomery	3,368,257,260	2,738,736,214	62,625,977	156,249,258	1,209,353,307	367,357,431	13,947,294	353,777	106,533,560	150,395,544
Prince George's	2,466,551,187	2,186,560,245	64,285,455	137,666,883	896,719,870	304,343,010	27,485,324	19,743,587	89,917,381	135,280,746
Queen Anne's	108,514,253	102,366,103	2,376,892	5,394,079	43,642,704	9,496,387	578,531	1,001,774	7,307,793	6,453,014
St. Mary's	267,229,668	245,621,762	3,621,067	17,950,560	98,007,633	25,113,804	1,867,208	2,713,125	15,682,281	17,733,850
Somerset	60,023,179	54,656,844	1,565,599	4,879,886	21,625,903	5,165,305	1,320,400	541,450	3,077,039	2,979,824
Talbot	73,045,498	66,160,104	1,302,859	3,906,941	28,240,328	6,414,407	551,352	107,721	2,425,180	4,437,527
Washington	351,735,195	335,063,268	7,303,393	20,052,262	144,717,189	28,770,079	2,861,977	3,258,119	10,877,805	25,416,076
Wicomico	268,605,174	235,216,792	5,784,553	14,429,487	100,313,520	21,478,732	4,058,251	2,008,348	7,366,515	16,243,903
Worcester	134,325,748	125,261,317	1,794,612	8,279,323	56,154,060	12,880,618	365,837	1,017,648	7,074,129	8,533,417

*Interfund transfers and transfers between Maryland local education agencies are not shown on this table.

**Excludes Debt Principal repayment

*** Excludes Depreciation

**** School/Student Activities treated as Governmental Funds per GASB 84

Expenditures for All Purposes*: Maryland Public Schools: 2020-2021

Local Education Agency	Current Expense Fund (continued)							School Construction Fund			Debt Service Fund			Student Activity Fund	
	Maintenance of Plant	Fixed Charges	Community Services	Current Capital Outlay	School/ Student Activities****	Food Service Fund		Interest	Principal	Other	Memorandum Only				
Total State	\$ 293,182,098	\$ 3,016,528,462	\$ 21,425,120	\$ 70,276,856	\$ 33,031,777	\$ 283,070,702	\$ 1,259,405,080	\$ 185,622,478	\$ 385,201,300	\$ 332,403,477	\$ -				
Allegany	2,095,400	24,283,677	765,998	223,965	990,319	4,176,010	2,631,110	408,357	876,182	-	-				
Anne Arundel	25,292,212	250,607,137	465,493	5,040,247	4,231,733	26,710,727	99,548,733	32,747,627	50,426,958	-	-				
Baltimore City	27,081,878	267,817,348	1,521,388	32,221,444	912,829	23,188,266	179,988,872	4,097,159	13,048,832	-	-				
Baltimore	42,427,399	344,855,496	355,487	4,474,067	-	34,781,529	85,800,902	25,551,668	42,320,000	-	-				
Calvert	3,287,898	48,330,599	1,377,152	716,854	1,283,416	3,600,343	6,125,860	1,170,002	4,216,867	-	-				
Caroline	1,321,834	18,298,293	423,888	286,405	320,707	3,519,506	(4,934,508)	-	-	-	-				
Carroll	6,897,126	82,144,559	945,404	755,477	1,585,223	8,078,031	82,196,861	2,756,285	7,161,324	-	-				
Cecil	3,939,442	41,317,131	738,728	418,988	602,507	6,087,838	16,868,526	2,674,456	6,314,585	-	-				
Charles	9,160,032	78,844,287	1,104,315	9,090,007	1,906,298	8,601,037	34,064,172	4,782,290	12,418,364	-	-				
Dorchester	1,963,597	16,223,904	9,805	54,748	380,408	1,361,585	7,278,625	-	-	-	-				
Frederick	14,409,086	141,921,207	473,320	3,167,012	1,873,015	10,169,090	115,139,724	7,886,334	20,295,380	-	-				
Garrett	991,774	12,606,516	469,156	260,483	424,338	3,147,953	5,067,152	-	-	-	-				
Harford	13,361,177	139,041,600	290,170	778,342	1,426,256	10,866,237	59,532,043	9,054,400	23,801,467	-	-				
Howard	28,843,213	202,280,588	5,665,244	677,960	-	14,983,522	89,715,622	16,701,156	27,979,435	-	-				
Kent	540,997	6,378,171	84,236	53,154	172,780	1,036,893	4,695,229	-	-	-	-				
Montgomery	39,834,729	620,464,286	2,734,263	-	8,886,788	49,184,343	202,135,497	45,797,729	105,136,482	332,403,477	-				
Prince George's	48,196,119	458,591,827	1,117,877	-	3,212,166	47,550,496	205,661,494	26,778,952	49,981,682	-	-				
Queen Anne's	1,759,595	22,812,594	758,873	-	783,867	1,552,104	4,596,046	-	-	-	-				
St. Mary's	4,440,893	55,810,002	447,724	979,915	1,253,700	5,986,300	14,812,969	808,637	3,730,210	-	-				
Somerset	1,069,194	11,580,435	544,615	92,675	214,519	1,458,751	3,697,500	210,084	3,636,142	-	-				
Talbot	1,302,429	16,885,499	274,177	-	311,684	1,505,724	4,582,478	797,192	2,259,006	-	-				
Washington	9,011,811	79,505,449	339,184	2,485,101	464,823	8,707,334	7,040,627	923,966	4,303,354	-	-				
Wicomico	4,757,584	49,672,671	494,129	7,901,182	707,917	4,626,828	26,285,370	2,476,184	7,295,030	-	-				
Worcester	1,196,679	26,255,186	24,494	598,830	1,086,484	2,190,255	6,874,176	-	-	-	-				